



**The Office of the Clerk of Courts
Audit Report
For the period January 2007 through December 2008**

**David A. Rossi
Beaver County Controller**

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DAVID A. ROSSI
CONTROLLER



WILLIAM CALHOON
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BEAVER COUNTY COURTHOUSE
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TELEPHONE: Area Code 724-728-5700
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August 4, 2009

Judy R. Enslen
Clerk of Courts
Beaver County Courthouse
Beaver, PA 15009

Dear Ms. Enslen:

We have audited the financial records of the Clerk of Courts for the period of January 1, 2007 through December 31, 2008 and have issued our report thereon dated August 4, 2009.

We conducted our audit in accordance with generally accepted governmental auditing standards. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial records are free of material misstatements.

Based upon our review of the financial records, in our opinion, the statement of revenues and expenditures is fairly stated in all material aspects.

A handwritten signature in cursive script that reads "David A. Rossi".

David A. Rossi
Beaver County Controller

Scope and Objectives

Audit Scope:

January 1, 2007 through December 31, 2008

Audit Objectives:

The following objectives were performed during the audit:

- Prepare financial statements for the year reviewed
- Ensure that funds held in escrow are adequate
- Evaluate controls over the checking account
- Evaluate controls over cash
- Evaluate controls over general office procedures
- Ensure that receipts are applied properly, deposited in a timely manner, and disbursed to the proper payees
- Ensure that proper documentation is maintained in the case files
- Ensure that constable related costs are proper and have been accurately applied to defendant's case files
- Ensure that income due Beaver County was properly recorded and remitted
- Evaluate the controls over purchasing and the administration of the budget
- Ensure that reports and funds due to the Commonwealth are correct and remitted in a timely manner

Clerk of Courts
Statement of Revenue and Expenditures
January 1, 2007 through December 31, 2007

Balance January 1, 2007 **\$ 332,229.29**

Income:

Beaver County	\$ 1,184,375.28
PA Department of Revenue	589,613.45
Restitution	257,142.72
Escrow, Bail and Refund	247,656.66
Municipalities	127,467.97
Clerk of Courts Automation Fee	8,594.92
Juvenile Services Division	6,408.39
Beaver County Prothonotary	<u>4,458.41</u>

2,425,717.80

Disbursements:

Beaver County	\$ 1,194,576.81
PA Department of Revenue	599,100.32
Escrow, Bail and Refund	268,561.02
Restitution	236,788.20
Municipalities	130,579.06
PA Department of Treasury - Escheat	66,147.26
Clerk of Courts Automation Fee	8,683.10
Juvenile Services Division	6,230.89
Beaver County Prothonotary	<u>5,764.50</u>

(2,516,431.16)

Adjustments:

Prior Period Void Checks	\$ 5,618.91
Miscellaneous Post Period Adjustments	830.19
Miscellaneous Prior Period Adjustments	<u>(191.23)</u>

6,257.87

Balance December 31, 2007

\$ 247,773.80

Clerk of Courts
Statement of Revenue and Expenditures
January 1, 2008 through December 31, 2008

Balance January 1, 2008 **\$ 247,773.80**

Income:

Beaver County	\$ 1,480,808.81
PA Department of Revenue	614,370.34
Restitution	279,972.86
Escrow, Bail and Refund	184,035.40
Municipalities	104,587.99
Clerk of Courts Automation Fee	8,600.04
Juvenile Services Division	7,209.92
Beaver County Prothonotary	<u>6,893.21</u>

2,686,478.57

Disbursements:

Beaver County	\$ 1,444,544.12
PA Department of Revenue	586,520.45
Restitution	278,580.37
Escrow, Bail and Refund	199,944.85
Municipalities	102,742.65
Clerk of Courts Automation Fee	8,418.38
Juvenile Services Division	7,209.92
Beaver County Prothonotary	<u>6,326.07</u>

(2,634,286.81)

Adjustments:

Prior Period Void Checks	\$ 5,185.58
Miscellaneous Post Period Adjustments	(171.83)
Miscellaneous Prior Period Adjustments	<u>(830.19)</u>

4,183.56

Balance December 31, 2008

\$ 304,149.12

**THE OFFICE OF THE CLERK OF COURTS
NOTES TO THE ACCOUNTING STATEMENTS
FOR THE PERIOD JANUARY 1, 2007 THROUGH DECEMBER 31, 2008**

Note 1: Summary of Significant Accounting Policies - The Office of the Clerk of Courts reports on the cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses recognized when the disbursement is made.

Note 2: The Common Pleas Criminal Court Management System - The Common Pleas Criminal Court Management System (CPCMS) is the computerized system used by the Office of Clerk of Courts since February 9, 2004. This system is maintained by the Commonwealth of Pennsylvania for the statewide administration of criminal cases brought before the court. Receipts processed are the source documentation for daily deposits and are also the basis for allocating the funds collected to the proper payees.

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August 4, 2009

Mrs. Judy R. Enslen
Clerk of Courts
Beaver County Courthouse
Beaver, PA 15009

Report on Internal Controls

We have audited the records of the Office of the Clerk of Courts for the period January 1, 2007 through December 31, 2008, and have issued our report thereon.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial records are free of material misstatement.

In planning and performing our audit of the Office of the Clerk of Courts for the period January 1, 2007 through December 31, 2008 we considered the office's internal control structure to determine our auditing procedures for the purposes of expressing our opinion on the financial statements and the office's compliance with applicable regulations and not to provide assurance on the internal control structure.

The management of the office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objective of an internal control structure is to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statement in accordance with prescribed policies. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, future reliance on any evaluation of the structure, past or current, is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation. Additionally, we assessed control risk for the internal control structure. Compliance with applicable laws and regulations was considered when assessing control risk for the internal control structure.

We noted no matters involving the internal control structure and its operation that we consider reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce, to a relatively low level, the risk that material errors or irregularities affecting the financial statements being audited may occur and not be timely detected by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

This report is intended solely for the information and use of management, the Office of the Controller, and others within the administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



David A. Rossi
Beaver County Controller

An exit conference was held on August 12, 2009 at the Office of the Clerk of Courts for the purpose of discussing the items presented in this report. Those in attendance were:

The Office of the Clerk of Courts

Judy Enslen – Clerk of Courts

Beaver County Controller's Office

Cheryl Spagnola - Auditor

The results of the audit were discussed in their entirety during this conference.

As a part of the Office of the Controller's normal reporting procedure, a copy of this report will be posted in the Controller's section of the Beaver County website.